



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF OAKFIELD MUNICIPAL WATER UTILITY

Principal Office: 341 NORTH MAIN STREET
P.O. BOX 98
OAKFIELD, WI 53065

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF OAKFIELD MUNICIPAL WATER UTILITY**Utility Address:** 341 NORTH MAIN STREET

P.O. BOX 98

OAKFIELD, WI 53065

When was utility organized? 1/1/1931**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JOYCE KRUEGER**Title:** VILLAGE CLERK**Office Address:**

P.O. BOX 98

OAKFIELD, WI 53065

Telephone: (920) 583 - 4400**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 4/1/1997**Period covered by most recent audit:** 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

DAVID HOLZ, DEPARTMENT OF PUBLIC WORKS

EUGENE PFALZGRAF, APPOINTED MEMBER

ALLEN SEARL, DIRECTOR OF OPERATIONS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	114,686	91,723	1
Operating Expenses:			
Operation and Maintenance Expense (401)	48,707	32,089	2
Depreciation Expense (403)	33,860	24,806	3
Amortization Expense (404)	0		4
Taxes (408)	23,423	9,427	5
Total Operating Expenses	105,990	66,322	
Net Operating Income	8,696	25,401	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	8,696	25,401	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	0		9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	0	0	
Total Income	8,696	25,401	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	8,696	25,401	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,219	10,724	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,219	10,724	
Net Income	(1,523)	14,677	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	24,432	9,755	19
Balance Transferred from Income (433)	(1,523)	14,677	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	22,909	24,432	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		4
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		6
Total (Acct. 425):	0	
Other Income Deductions (426):		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		10
Detail appropriations to (from) account 215		
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	114,686	0	0	0	114,686	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	114,686	0	0	0	114,686	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,331,074	1,301,223	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	202,725	168,562	2
Net Utility Plant	1,128,349	1,132,661	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	248	822	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	20,523	15,297	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	15,258	24,221	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	36,029	40,340	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,164,378	1,173,001	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	867,556	863,281	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	22,909	24,432	23
Total Proprietary Capital	890,465	887,713	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	181,000	209,750	26
Total Long-Term Debt	181,000	209,750	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	2,075		28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	23,103	9,138	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	25,178	9,138	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	67,735	66,400	38
Total Liabilities and Other Credits	1,164,378	1,173,001	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	651,801	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	679,273				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,331,074	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	202,725	0	0	0	9
Total Accumulated Provision	202,725	0	0	0	
Net Utility Plant	1,128,349	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	168,562				168,562	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,860				33,860	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	653				653	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	34,513	0	0	0	34,513	13
Debits during year						14
Book cost of plant retired	350				350	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	350	0	0	0	350	19
Balance End of Year	202,725	0	0	0	202,725	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.63%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	15,258	24,221	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>15,258</u>	<u>24,221</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	863,281	1
Changes during year (explain):		
STREET CONSTRUCTION EXCAVATING FOR MAINS	3,875	2
SERVICE FOR PUBLIC HOUSING	400	3
Balance end of year	867,556	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
FIRSTAR	03/01/1993	03/15/2001	5.00%	91,000	1
BANK OF OAKFIELD	12/19/1995	12/19/2005	5.00%	90,000	2
Total for Account 224				181,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	9,138	1
Accruals:		
Charged water department expense	23,423	2
Charged electric department expense		3
Charged sewer department expense	461	4
Other (explain):		
NONE		5
Total Accruals and other credits	23,884	
Taxes paid during year:		
County, state and local taxes	9,138	6
Social Security taxes	637	7
PSC Remainder Assessment	144	8
Other (explain):		
NONE		9
Total payments and other debits	9,919	
Balance end of year	23,103	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
FIRSTAR		4,954	4,954	0	3
BANK OF OAKFIELD		5,265	5,265	0	4
Subtotal	0	10,219	10,219	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	0	10,219	10,219	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	66,400					66,400	1
Add credits during year:							
For Services	1,335					1,335	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	67,735	0	0	0	0	67,735	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,523	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	20,523	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	631,765	0	0	0	631,765	1
Materials and Supplies	19,739	0	0	0	19,739	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	185,643	0	0	0	185,643	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	67,067	0	0	0	67,067	6
Other (specify):					0	7
Average Net Rate Base	398,794	0	0	0	398,794	
Net Operating Income	8,696	0	0	0	8,696	8
Net Operating Income as a percent of						
Average Net Rate Base	2.18%	N/A	N/A	N/A	2.18%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	865,418	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	23,670	3
Other (Specify):		4
Total Average Proprietary Capital	889,088	
Net Income		
Net Income	(1,523)	5
Percent Return on Proprietary Capital	-0.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

October 28, 1998

Ms. Joyce Krueger, Village Clerk
Oakfield Municipal Water Utility
P.O. Box 98
Oakfield, WI 53065-0098

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-4330-JPL

Dear Ms. Krueger:

Total depreciation accruals on page F-7, lines 4 and 6, column (b), appears to include depreciation expense on the \$679,273 balance in Account 395, Construction Work in Progress, which is reported on page F-6, line 6, column (b). If the balance in Account 395 is actually plant in service, this amount should be allocated to the primary plant accounts during 1998, and if this is not done an appropriate explanation should be provided in the footnotes to the Water Plant in Service schedule of the 1998 annual report.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\oakfield.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed and edited by PSC staff.

6/3/98

PJL

June 17, 1998

Ms. Joyce Krueger, Clerk
Oakfield Municipal Water Utility
P.O. Box 98
Oakfield, WI 53065-0098

Re: 1997 Analytical Review DWCCA-4330-PJL

Dear Ms. Krueger:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that while you report \$28,750 for total interest on long-term debt in column (c) of lines 11 and 12 of the Interest Accrued Schedule on page F-16, you report \$10,219 for interest on long-term debt for the year in column (b) of line 13 of the Income Statement on page F-1. Please explain and provide all related annual report corrections, including any changes to the balance sheet and the Return on Proprietary Capital Computation Schedule on page F-20.
2. During our review of the Water Operating Revenues - Sales of Water Schedule on page W-2, we noted that in column (c) the number of gallons sold was not reported in thousands as directed in the headnote at the top of the column. We have revised our copy of page W-2 to show column (c) in thousands. Please do the same to your copy.
3. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page
Lines

FINANCIAL SECTION FOOTNOTES

Column
Reported As
Should Be

W-7 21-33 c Blank Equal to column d
W-16 4 & total e 3 (3)

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:W:\COMPL\LEEGE\4330 ar/ssa

I left a message at the utility re: non-response to review letter. Susan Shady called back, said all the records are at the home of the clerk who is in the hospital with cancer. She will get those records asap to try to resolve the balance sheet problem addressed in item # 1 of the review letter

PJL
9/10/98

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		77,981	1
Total Sales of Water		77,981	
Other Operating Revenues			
Forfeited Discounts (470)		290	2
Other Water Revenues (474)		36,415	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		36,705	
Total Operating Revenues		114,686	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		41,731	5
General Operating Expenses (680-690)		6,976	6
Total Operation and Maintenance Expenses		48,707	
Other Operating Expenses			
Depreciation Expense (403)		33,860	7
Amortization Expense (404)			8
Taxes (408)		23,423	9
Total Other Operating Expenses		57,283	
Total Operating Expenses		105,990	
NET OPERATING INCOME		8,696	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	9	25	544	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	9	25	544	
Metered Sales to General Customers (461)				
Residential	311	20,012	33,641	4
Commercial	19	1,772	2,881	5
Industrial	6	12,945	12,281	6
Total Metered Sales to General Customers (461)	336	34,729	48,803	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		25,553	8
Other Sales to Public Authorities (464)	12	2,028	3,081	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	358	36,782	77,981	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	25,553	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	25,553	
Forfeited Discounts (470):		
Customer late payment charges	290	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	290	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,183	7
Other (specify):		
VILLAGE OF OAKFIELD	35,000	8
MISC.	232	9
Total Other Water Revenues (474)	36,415	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,102	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,226	3
Chemicals (630)	3,088	4
Supplies and Expenses (640)	11,889	5
Repairs of Water Plant (650)	9,199	6
Transportation Expenses (660)	4,227	7
Total Plant Operation and Maintenance Expenses	41,731	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,359	8
Office Supplies and Expenses (681)	812	9
Outside Services Employed (682)	1,499	10
Insurance Expense (684)	1,689	11
Employees Pensions and Benefits (686)	569	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	48	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,976	
Total Operation and Maintenance Expenses	48,707	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,103	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		461	2
Net property tax equivalent		22,642	
Social Security		637	3
PSC Remainder Assessment		144	4
Other (specify): NONE			5
Total tax expense		23,423	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224349				3
County tax rate	mills		4.643290				4
Local tax rate	mills		7.069840				5
School tax rate	mills		12.701408				6
Voc. school tax rate	mills		1.582590				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.221477				10
Less: state credit	mills		2.167454				11
Net tax rate	mills		24.054023				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.069840				14
Combined School Tax Rate	mills		14.283998				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		21.353838				17
Total Tax Rate	mills		26.221477				18
Ratio of Local and School Tax to Total	dec.		0.814364				19
Total tax net of state credit	mills		24.054023				20
Net Local and School Tax Rate	mills		19.588741				21
Utility Plant, Jan. 1	\$	1,301,223	1,301,223				22
Materials & Supplies	\$	24,221	24,221				23
Subtotal	\$	1,325,444	1,325,444				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,325,444	1,325,444				26
Assessment Ratio	dec.		0.889823				27
Assessed Value	\$	1,179,411	1,179,411				28
Net Local & School Rate	mills		19.588741				29
Tax Equiv. Computed for Current Year	\$	23,103	23,103				30
Tax Equivalent per 1994 PSC Report	\$	9,266					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,103					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	178		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	178	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,691		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	72,026		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	75,717	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	48,113		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	110,025		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	350		20
Total Pumping Plant	158,488	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	485		23
Total Water Treatment Plant	485	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			178	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	178	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,691	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			72,026	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	75,717	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			48,113	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			110,025	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			350	20
Total Pumping Plant	0	0	158,488	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			485	23
Total Water Treatment Plant	0	0	485	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	11,729		26
Transmission and Distribution Mains (343)	246,201	18,842	27
Fire Mains (344)			28
Services (345)	27,195	13,355	29
Meters (346)	46,465	6,504	30
Hydrants (348)	43,950	1,720	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	375,540	40,421	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	134		35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	1,188		38
Other Tangible Property (390)			39
Total General Plant	1,322	0	
Total utility plant in service directly assignable	611,730	40,421	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	611,730	40,421	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			11,729 26
Transmission and Distribution Mains (343)			265,043 27
Fire Mains (344)			0 28
Services (345)	200		40,350 29
Meters (346)	150		52,819 30
Hydrants (348)			45,670 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	350	0	415,611
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			134 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,188 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,322
Total utility plant in service directly assignable	350	0	651,801
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	350	0	651,801

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,199	3,199	1
February			2,692	2,692	2
March			2,890	2,890	3
April			2,935	2,935	4
May			3,130	3,130	5
June			3,367	3,367	6
July			4,071	4,071	7
August			6,480	6,480	8
September			8,372	8,372	9
October			4,784	4,784	10
November			2,604	2,604	11
December			3,816	3,816	12
Total for year	0	0	48,340	48,340	
Less: Measured or estimated water used in main flushing and water treatment during year				60	13
Less: Other utility use				25	14
Other utility use explanation: OTHER					15
Water pumped into distribution system				48,255	16
Less: Water sold				36,782	17
Losses and unaccounted for				11,473	18
Percent unaccounted for to the nearest whole percent (%)				24%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				392	21
Date of maximum: 9/5/1997					22
Cause of maximum: FRIDAY CANNING WAS CANNING CORN					23
Minimum gallons pumped by all methods in any one day during reporting year				30	24
Date of minimum: 6/8/1997					25
Total KWH used for pumping for the year				128,297	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAIN STREET	1	491	16	60,000	Yes	1
MAIN STREET	2	557	17	60,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1-P	2-P		1
Location	MAIN STREET	MAIN STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		5
Year Installed	1931	1968		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	500		8
Pump Motor or Standby Engine Mfr	LANE BOWLER	LANE BOWLER		10
Year Installed	1931	1968		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	70	100		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	4
			5
Year constructed	1931	1931	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	400	400	10
Total capacity in gallons	60,000	75,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	PRESSURE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	631				631
M	D	6.000	22,082				22,082
M	D	8.000	6,434	648			7,082
M	D	10.000	1,468				1,468
Total Within Municipality			30,615	648	0	0	31,263
Total Utility			30,615	648	0	0	31,263

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	339	16	4		351		1
M	1.500	1				1		2
M	2.000		2			2		3
M	3.000	2				2		4
Total Utility		342	18	4	0	356	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	400		3		397		1
1.000	2	1			3		2
1.500	5				5		3
2.000	4	1		(3)	2		4
3.000	1	1			2		5
6.000	1	1			2		6
Total:	413	4	3	(3)	411	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	397						397	1
1.000				3			3	2
1.500		2	1	2			5	3
2.000				2			2	4
3.000		1		1			2	5
6.000			2				2	6
Total:	397	3	3	8	0	0	411	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	45	2			47	2
Total Fire Hydrants	45	2	0	0	47	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	20
Number of distribution system valves end of year:	123
Number of distribution valves operated during year:	32

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 640 - Many repairs were made after the storm.

Water Mains (Page W-15)

Paid by the village of Oakfield - part of street extension for Middle School

Water Services (Page W-16)

New services financed by "TID" development. Other services are charged only for the connection charge.

Meters (Page W-17)

Village has not started the testing program because of all the new meters that had to be installed after the storm.
